

AN ACT

*Codification
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Columbia
Official Code*

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IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend, on an emergency basis, Title 47 of the District of Columbia Code to authorize the Chief Financial Officer to establish the real property special tax rates by publication, to provide that all real property shall be listed annually on the estimated assessment roll, to provide that real property assessments will occur on an annual basis upon the completion of the real property's first 3-year cycle, to provide that real properties in triennial groups 2 and 3 shall not be reassessed solely as a result of the merger of real property classifications under the Tax Parity Act of 1999, to authorize the Chief Financial Officer to promulgate regulations for Chapter 8, to simplify the assessment notice, to extend the default date for filing an appeal to the Board of Real Property Assessments and Appeals so that the Chief Financial Officer shall have sufficient time to hear and rule on all first-level appeals, to require that all administrative level petitions and appeals are conducted in good faith, to make technical corrections, including to assure that owners may appeal their real property assessments to the Superior Court, to repeal Chapter 11, and to repeal the sunset of Title I of the Real Property Tax Assessment and Tax Revenue Anticipation Notes Amendment Act of 1997.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the "Real Property Tax Assessment Transition Emergency Act of 2001".

Sec. 2. Title 47 of the District of Columbia Code is amended as follows:

(a) The table of contents for the title is amended by striking the chapter designation "Chapter 11. Family Dwellings Occupied by Owners." and inserting the chapter designation "Chapter 11. Repealed." in its place.

(b) The table of contents for Chapter 8 is amended by striking the section designation "§ 47-874. Mayor to issue rules; review." and inserting the section designation "§ 47-874. Regulations." in its place.

(c) Section 47-815 is amended by adding a new subsection (b-1) to read as follows:

“(b-1) If the Council establishes the real property tax rates and real property special tax rates as a sum under § 47-812, the Chief Financial Officer shall determine and publish in the District of Columbia Register before September 16th of each preceding tax year the real property special tax rates to be applied, during the tax year, to the classes of real property set forth in § 47-813.”.

(d) Section 47-820 is amended as follows:

(1) Subsection (a) is amended as follows:

(A) Paragraph (1) is amended to read as follows:

“(1) The assessed value of all real property as of the valuation date shall be listed annually on the estimated assessment roll for real property taxation purposes.”.

(B) Paragraph (2) is repealed.

(C) Paragraph (3) is amended by striking the phrase “January 1st of the year preceding the tax year” and inserting the phrase “the valuation date” in its place.

(2) Subsection (b) is amended by striking the phrase “subsection (b-1)” and inserting the phrase “subsections (b-1) and (b-2)” in its place.

(3) Subsection (b-1)(1) is amended as follows:

(A) Subparagraphs (D), (E), (G), and (H) are amended by striking the word “property” wherever it appears and inserting phrase “real property” in its place.

(B) Subparagraph (F) is amended by striking the phrase “real property” and inserting the phrase “real property, unless the change in classification is in furtherance of § 47-813(c-4) due to the merge of former classes into a single class by operation of law” in its place.

(4) A new subsection (b-2) is added to read as follows:

“(b-2) Notwithstanding subsection (b-1) of this section, for real property tax year 2002 and for each tax year thereafter, all real property which has completed its first 3-year cycle shall thereafter be revalued annually to determine its assessed value as of the valuation date. The assessed value of the real property revalued under this subsection shall not be phased in and the tax rate shall be applied to the assessed value for purposes of the tax year’s levy.”.

(5) Subsections (c), (d), (e), and (f) are repealed.

(e) Section 47-824(b) is amended as follows:

(1) Paragraph (2)(A) is amended by striking the word “property” and inserting the phrase “real property” in its place.

(2) Paragraph (3) is amended as follows:

(A) Subparagraph (A) is amended by striking the phrase “use,”.

(B) Subparagraph (B) is amended by striking the phrase “of the land and improvements (shown separately and in total) of the property” and by inserting the phrase “of the real property” in its place.

(C) Subparagraph (D) is amended by striking the phrase “The phased-in” and inserting the phrase “Except when revalued under § 47-820(b-2), the phased-in” in its place.

(D) Subparagraphs (E), (G), and (H) are repealed.

(E) Subparagraph (I) is amended to read as follows:

“(I) Unless published on the Internet or made available in writing to anyone who requests it from the Office of Tax and Revenue, an explanation of all special benefits, incentives, or deductions which relate to real property taxes.”.

(3) Paragraph (4) is amended by striking the phrase “before September 2 in lieu of April 2.” and inserting the phrase “within 30 days after the date the delayed notice is mailed in lieu of April 2.”.

(f) Section 47-825.1 is amended as follows:

(1) Subsection (f-1) is amended as follows:

(A) A new paragraph (1A) is added to read as follows:

“(1A) An owner or new owner of real property revalued under § 47-820(b-2) may petition for an administrative review of, and appeal to the Board, the real property’s proposed assessed value or classification that shall be in effect for the tax year at issue in the same manner and to the same extent as an owner or new owner under paragraph (1) of this subsection. The petition or appeal filed under authority of this paragraph shall be deemed to have been filed under paragraph (1) of this subsection.”.

(B) Paragraph (2) is amended by striking the phrase “October 1” and inserting the phrase “October 1; provided, that if a delayed notice is issued under § 47-824(b)(4), September 2 and October 16 shall be substituted for August 2 and October 1, respectively” in its place.

(C) Paragraph (3) is amended by striking the word “petition” and inserting the phrase “good faith petition” in its place.

(2) Subsection (f-2) is repealed.

(3) Subsection (j-1) is amended as follows:

(A) Strike the phrase “before October 1 of the tax year for which the proposed assessed value or classification is in effect” and insert the phrase “before October 1 of the next succeeding tax year” in its place.

(B) Strike the phrase “(1) the owner shall have first appealed the proposed assessed value or classification to the Board” and insert the phrase “(1) the owner shall have first appealed in good faith the assessed value or classification to the Board immediately preceding the appeal to the Superior Court” in its place.

(C) Strike the phrase “an appeal to the Board, may, before October 1 of the next succeeding tax year in which the proposed assessed value or classification is in effect” and insert the phrase “a good faith appeal to the Board, may, before October 1 of the next 2 succeeding tax years” in its place.

(g) Section 47-830(c-1)(3)(A) is amended by striking the word “betwen” and inserting the word “between” in its place.

(h) Section 47-874 is amended to read as follows:

“§ 47-874. Regulations.

“The Chief Financial Officer may promulgate regulations to carry out the purpose of this chapter and amend or repeal any existing regulations promulgated to carry out the purpose of this chapter.”.

(i) Chapter 11 is repealed.

Sec. 3. Section 105 of the Real Property Assessment Process and Tax Revenue Anticipation Notes Amendment Act of 1997, effective October 23, 1997 (D.C. Law 12-40; 44 DCR 4895), is repealed.

Sec. 4. Fiscal impact statement.

The Council adopts the attached fiscal impact statement as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Code § 1-233(c)(3)).

Sec. 5. Effective date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto) and approval by the Financial Responsibility and Management Assistance Authority as provided in section 203(a) of the District of Columbia Financial Responsibility and Management Assistance Act of 1995, approved April 17, 1995 (109 Stat. 116; D.C. Code § 47-392.3(a)), and shall remain in effect for no longer than 90 days, as

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provided for emergency acts of the Council of the District of Columbia in section 412(a) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 788; D.C. Code § 1-229(a)).

Chairman
Council of the District of Columbia

Mayor
District of Columbia